



General Assembly

February Session, 2010

Amendment

LCO No. 4968

HB0548304968SR0

Offered by:
SEN. KISSEL, 7th Dist.

To: Subst. House Bill No. 5483

File No. 605

Cal. No. 526

"AN ACT CONCERNING A REGIONAL HOTEL TAX."

1 Strike section 1 in its entirety and insert the following in lieu thereof:

2 "Section 1. Subdivision (1) of section 12-408 of the 2010 supplement
3 to the general statutes is repealed and the following is inserted in lieu
4 thereof (*Effective January 1, 2011, and applicable to sales occurring on or*
5 *after said date*):

6 (1) For the privilege of making any sales, as defined in subdivision
7 (2) of subsection (a) of section 12-407, at retail, in this state for a
8 consideration, a tax is hereby imposed on all retailers at the rate of six
9 per cent of the gross receipts of any retailer from the sale of all tangible
10 personal property sold at retail or from the rendering of any services
11 constituting a sale in accordance with subdivision (2) of subsection (a)
12 of section 12-407, except, in lieu of said rate of six per cent, (A) except
13 as provided in subparagraph (B) of this subdivision, at a rate of
14 [twelve] fifteen per cent with respect to each transfer of occupancy,
15 from the total amount of rent received for such occupancy of any room

16 or rooms in a hotel or lodging house for the first period not exceeding
17 thirty consecutive calendar days, (B) at a rate of twelve per cent with
18 respect to each transfer of occupancy from the total amount of rent
19 received for such occupancy of any room or rooms in any building or
20 portion of a building containing not more than six sleeping rooms that
21 are rented to persons with one or more meals included, (C) with
22 respect to the sale of a motor vehicle to any individual who is a
23 member of the armed forces of the United States and is on full-time
24 active duty in Connecticut and who is considered, under 50 App USC
25 574, a resident of another state, or to any such individual and the
26 spouse thereof, at a rate of four and one-half per cent of the gross
27 receipts of any retailer from such sales, provided such retailer requires
28 and maintains a declaration by such individual, prescribed as to form
29 by the commissioner and bearing notice to the effect that false
30 statements made in such declaration are punishable, or other evidence,
31 satisfactory to the commissioner, concerning the purchaser's state of
32 residence under 50 App USC 574, [(C)] (D) (i) with respect to the sales
33 of computer and data processing services occurring on or after July 1,
34 1997, and prior to July 1, 1998, at the rate of five per cent, on or after
35 July 1, 1998, and prior to July 1, 1999, at the rate of four per cent, on or
36 after July 1, 1999, and prior to July 1, 2000, at the rate of three per cent,
37 on or after July 1, 2000, and prior to July 1, 2001, at the rate of two per
38 cent, on or after July 1, 2001, at the rate of one per cent, (ii) with respect
39 to sales of Internet access services, on and after July 1, 2001, such
40 services shall be exempt from such tax, [(D)] (E) with respect to the
41 sales of labor that is otherwise taxable under subparagraph (C) or (G)
42 of subdivision (2) of subsection (a) of section 12-407 on existing vessels
43 and repair or maintenance services on vessels occurring on and after
44 July 1, 1999, such services shall be exempt from such tax, [(E)] (F) with
45 respect to patient care services for which payment is received by the
46 hospital on or after July 1, 1999, and prior to July 1, 2001, at the rate of
47 five and three-fourths per cent and on and after July 1, 2001, such
48 services shall be exempt from such tax. The rate of tax imposed by this
49 chapter shall be applicable to all retail sales upon the effective date of
50 such rate, except that a new rate which represents an increase in the

51 rate applicable to the sale shall not apply to any sales transaction
52 wherein a binding sales contract without an escalator clause has been
53 entered into prior to the effective date of the new rate and delivery is
54 made within ninety days after the effective date of the new rate. For
55 the purposes of payment of the tax imposed under this section, any
56 retailer of services taxable under subparagraph (I) of subdivision (2) of
57 subsection (a) of section 12-407, who computes taxable income, for
58 purposes of taxation under the Internal Revenue Code of 1986, or any
59 subsequent corresponding internal revenue code of the United States,
60 as from time to time amended, on an accounting basis which
61 recognizes only cash or other valuable consideration actually received
62 as income and who is liable for such tax only due to the rendering of
63 such services may make payments related to such tax for the period
64 during which such income is received, without penalty or interest,
65 without regard to when such service is rendered."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>January 1, 2011, and applicable to sales occurring on or after said date</i>	12-408(1)